

Amendments to the Specification:

Please replace the paragraph beginning at page 16, line 13, with the following amended paragraph:

--For the opposing substrate, the same material as that used for the substrate on which the TFTs are formed can be used. Also, although it is not particularly necessary to form any electrodes on the opposing substrate, in some cases electrodes 414 may be formed on all or part of the opposing substrate as shown in Fig. 8A. As the electrode material in this case, besides the above-mentioned metals, a material having transparency, for example ITO or the like, can be used.--

Please replace the paragraph beginning at page 16, line 20 with the following amended paragraph:

--To improve contrast by blocking light from parts not contributing to display, a black matrix 415 (~~not shown~~) is formed on the opposing substrate or the TFT substrate or both substrates using a metal such as Cr or a resin material in which a black pigment has been dispersed as shown in Fig. 8B. Also, in the case of color display, R (red), G (green), B (blue) or C (cyan), M (magenta), Y (yellow) color filters are formed in positions corresponding to respective pixels. As the arrangement of the colors of the color filters, a stripe arrangement or a delta arrangement or the like can be used.--

Please replace the paragraph beginning at page 26, line 11 with the following rewritten paragraph:

--Figs. 7(A) to 7(E) are schematic sectional views on the line B-B'-B'' in Fig. 6 showing the device at different stages in the process of its manufacture. Figs. 8A and 8B are schematic sectional views of the opposing substrate.--